

# **BOOKKEEPING FOR COMPANY SECRETARIES**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649212002

Bookkeeping for company secretaries by Lawrence R. Dicksee

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**LAWRENCE R. DICKSEE**

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**BOOKKEEPING**  
**FOR**  
**COMPANY SECRETARIES**

BY

**LAWRENCE R. DICKSEE, M.COM., F.C.A.**

*Professor of Accounting and Business Organisation in the University  
of London.*

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**SIXTH EDITION.**  
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18 & 196.  
8. 6. 23.

LONDON:

GEE & CO. (PUBLISHERS) LTD., 34 MOORGATE STREET, E.C. 2.

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1919.



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## PREFACE TO FIRST EDITION.

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**T**HE following work is founded upon a series of lectures delivered by the author before the (now Chartered) Institute of Secretaries in the early part of 1897. In the course of that series the author was strictly limited as to the time to be occupied by each lecture, and in consequence it was imperative that many matters of importance should be omitted, and others dealt with only cursorily. It is hoped that these defects have now been removed, and that the present work will be found reasonably to meet the requirements of Company Secretaries and others seeking information upon the subject of Bookkeeping in relation to joint-stock undertakings.

In dealing with so extensive a subject as Bookkeeping, however, in the limited space available in a volume of the dimensions of that now in the reader's hands, it becomes necessary either to leave unmentioned many points of considerable importance which would be particularly useful to Company Secretaries, or else to assume a certain amount of preliminary knowledge of Bookkeeping. A certain amount of preliminary knowledge has, therefore, perforce been assumed in the present work. But, taking it for granted that the assumption of some such knowledge is justified, it is still a very difficult matter to fix the precise amount, so as not to occupy time needlessly upon elementary matters with which the reader is already well acquainted, and, on the other hand, not to commence the course so far over the heads of some that it is impossible for them to derive that benefit from the present work which they, not unreasonably, look for.

Under these circumstances it has been decided, at the risk of appearing tedious to the better informed, to commence absolutely at the beginning, but to cover the earlier part of the ground very quickly. By this means it is hoped that even those who know very little of Bookkeeping may not be discouraged by reason of the work being too advanced; while, should these preliminary remarks not be exhaustive enough to enable the reader to obtain that grasp of the fundamental principles of Bookkeeping which is so essential for the proper comprehension of its later developments, it is suggested that he should (as a preliminary to the present work) study the first two parts of the author's "Bookkeeping for Accountant Students," which will give all the information required—and perhaps a little more. On the other hand, it is thought that even those who are already capable bookkeepers will not really be wasting their time, if they bear with the author a short time while he deals briefly with the fundamental principles underlying every system of Bookkeeping by double entry.

LAWRENCE R. DICKSEE.

COPTHALL HOUSE, LONDON, E.C.

25th March 1897.

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## PREFACE TO SIXTH EDITION.

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**T**HE necessity for publishing a sixth edition of "Book-keeping for Company Secretaries" has afforded an opportunity for the careful revision of the general text.

It is not claimed that the present work is an exhaustive *résumé* of all the information that might usefully be acquired by a Company Secretary. To have planned the work upon that footing would necessarily have involved a repetition of much that the author has already stated elsewhere. It is hoped, however, that all the more material questions on Book-keeping that are likely to arise in connection with the exercise of a Company Secretary's duties will at all events be found to have been noted; while reference has been made from time to time to the sources whence more detailed information can, if necessary, be obtained.

The success which the work has met with in the past is a sufficient guarantee that this hope is not altogether ill-founded; but the author would gladly welcome any suggestions that may be made to him from time to time, all of which will receive careful attention when a further edition is in contemplation.

LAWRENCE R. DICKSEE.

LINCOLN HOUSE, LONDON, W.C. 1.

15th December 1919.